Frequently Asked Questions for the Completion of the General Ledger Data Collection Template

1. What year's data is expected in the general ledger (GL) data collection template that was sent to providers by the DDA in May 2023?

   Providers are expected to enter fiscal year (FY) 2024 data into the template. Training is being offered now (June 2023) to allow providers time to make any necessary updates to their accounting systems so data may be collected at the level necessary to complete the template.

2. I missed the training; are there recordings I can access?

   Yes, rate-related documents, including recordings of the training sessions, may be found here: https://health.maryland.gov/dda/Pages/LTSSMaryland/RRAG/GL-Data-Collection-Tool.aspx

3. When will the GL data collection template be due that has the FY 2024 data entered?

   The template will be due following the close of FY 2024 (i.e., after June 30, 2024). It is anticipated that templates will be due in September 2024. The DDA will send out instructions to providers next summer with additional details on the due date and submission process.

4. For providers billing in PCIS2, does this GL data collection template take the place of the required cost reports?

   No, the cost reports required for PCIS2 are legislatively mandated and are still required.

5. Are providers required to complete the GL data collection template?

   Yes - providers are required to complete the GL data collection tool. Failure to do so may lead to sanctioning.

6. How often will providers be expected to complete the GL data collection template?

   The goal is to have providers complete the template on an annual basis to inform rate setting priorities and any rate rebases.

7. Why is the data being collected at such a nuanced level?

For data-driven rate setting, cost data at the cost category level for each service is needed. The template has been designed to ensure consistency in reporting by all providers.

8. Will the GL data collection template ever change?

    As provider data is reviewed each year, updates may be implemented to either simplify or clarify items in the template. Changes may also be driven by updates to policy and at the direction of the DDA.

9. How are billable versus non-billable costs accounted for?

    The breakout of specific accounting codes by cost categories ensures both billable and non-billable costs are accounted for. For example, when direct care staff are transporting a participant, but not providing a specified service, this time is accounted for in the *Transportation* cost center of that service.

    See DDA's visual guide for additional information on documenting transportation costs: https://health.maryland.gov/dda/Documents/Employment/2301_DDA_TransportationVisualScenarios_brochure%20%282%29.pdf

10. How are direct time and overtime wages for direct support professionals (DSPs) and general and administrative staff determined?

    For DSPs, if an employee is paid a $15 wage and $22.50 for overtime, the base wage of $15 should be included in the *Direct Care Staff* cost center, while the $7.50 would be included in the *Employment-Related Expenses* cost center.

    For general and administrative staff, the same process is followed, with the caveat that the base wage is entered into the *General and Administrative* cost center, while the overtime portion of the wage is entered into the *Employment-Related Expenses* cost center.

11. My organization employs both facility maintenance staff and transportation staff, where do I document their wages?

    Maintenance staff wages would be included in the *Facility* cost center, while transportation staff wages would be included in the *Transportation* cost center, for a specific service.

12. Our organization pays some of our DSPs a premium (additional wages on top of the base salary for DSPs), where would the premium portion of the wage be entered?

    Like overtime, the base wage would be entered in the *Direct Care Staff* cost center, while the premium portion would be included in the *Employment-Related Expenses* cost center.

13. On the provider tab, when asked to report the distinct levels of DSPs, what is entered if our organization either does not have distinct levels or we are not able to break them out by level?

    Please enter them all together on the first line and make a note in the template to that effect.

14. On the provider tab, is the number of full-time employees (FTEs) for our entire organization, or for a specific service?

    The number of FTEs is for the entire organization.

15. When employees are leaving the organization and opt for a vacation payout, where would that cost be included?

    Vacation payouts would be entered into the *Employment-Related Expenses* cost center.

16. How do I document facility expenses when a facility may house not only different services, but also administrative offices?

    Total facility costs should be broken out for each specific service in the *Facility* cost center. Providers may do this cost allocation differently and we ask that you note this on the second tab: *Provider Information,* row 17—Cost Allocation Methodology.

    Facility costs for administrative space, such as rent or mortgage, should be included in the *General and Administrative* cost center.

17. Where do I account for our managers' wages when providing program support for a specific service?

    Managers' wages should be broken out for a particular service by time spent providing *Program Support* and then administrative tasks (tasks common to all businesses) should be included in *General and Administrative* costs.

18. When employment services are delivered in the community outside of a provider-owned building, where would we report administrative and facility costs associated with the provision of this service?

    Facility costs associated with this service should be entered in the *Facility* cost center, specific costs required to provide the services entered into the *Program Support* cost center, and general administrative costs for this service entered into the *General and Administrative* cost center.

19. What do I do if I cannot separate out our organization's day habilitation costs by group size?

    Please use the tab: M3-DH, as this tab allows you to group all your day habilitation costs together if you are not able to break it out by group size on the other tabs.

20. Do we need to track *Employment-Related Expenses* (e.g., insurance benefits, vacation days) by the different day habilitation group sizes?

    Yes, *Employment-Related Expenses* should be collected by the different services (e.g., small group, large group, 1 to 1.) if possible. If one is not able to provide this level of detail, please include on the aggregate tab, M3-DH.

21. What is meant by *unduplicated participants*?

    The term refers to determining the number of unique participants served for a specific service. For example, if a participant receives services in both small group and large group day habilitation, they should be counted in each. Similarly, if a participant receiving residential services moves to a different level of supervision/intensity, they should be counted in each of the distinct levels.

Technical Assistance

Providers with questions or in need of technical assistance when completing the template are encouraged to send an email to: dda_rate@hilltop.umbc.edu.

The Hilltop DDA Rate Team is happy to schedule time throughout FY 2024 to answer questions and provide one-on-one assistance as needed through virtual meetings.